IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 13TH JUNE 2007 / 23RD JYAISHTA 1929

WP(C).No. 14129 of 2007(F)

PETITIONER:

ABM BUILDERS PVT. LTD.,
ABM TOWERS, KADAVANTHRA, COCHIN-682 020,
REP. BY ITS MANAGING DIRECTOR.

BY ADV. SMT.T.D.RAJALAKSHMI
SRI.E.R.VENKATESWARAN

RESPONDENTS:

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1. THE ASST. COMMISSIONER (WORKS CONTRACT),
OFFICE OF THE DY. COMMISSIONER,
COMMERCIAL TAXES,
ERNAKULAM.

2. THE APPELLATE ASST. COMMISSIONER,
SALES TAX, ERNAKULAM.

3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: PHOTOCOPY OF ANNUAL RETURN FILED IN FORM NO.9 FOR THE YEAR 2001-2002.

P1(a): PHOTOCOPY OF DELIVERY BOOK EVIDENCING FILING OF MONTHLY RETURNS.

P2: PHOTOCOPY OF ASSESSMENT ORDER DT.9.10.2006 PASSED BY R1.

P3: PHOTOCOPY OF APPEAL DT.31.1.2007 FILED BEFORE R2.

P4: PHOTOCOPY OF APPLICATION DT.31.1.2007 FOR HEARING THE APPEAL.

P5: PHOTOCOPY OF R.R. NOTICE DT.29.3.2007 ISSUED BY R3.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.14129 of 2007

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Dated this the 8th day of June, 2007.

JUDGMENT

When the W.P. was admitted, interim stay was granted directing payment of Rs.1 lakh within one month. The petitioner has not paid the amount and it is not known why recovery is not continued inspite of non-compliance with the interim order. The assessment is seen contested in appeal. When a statutory authority is seized off the matter, there is no scope for this court to consider the case on merits. The W.P. is accordingly disposed of directing the appellate authority to hear the petitioner and dispose of the appeal within three months from the date of making payment of the amount covered by interim order. If payment is not made as above, recovery can be continued. Time for payment is extended by two weeks from today.

C.N.RAMACHANDRAN NAIR
Judge

pms